

1. PURPOSE

IWDA is committed to providing an ethical, supportive work environment. This policy supports its commitment to encouraging people to raise concerns that they may have regarding conduct occurring at IWDA or in relation to its affairs.

IWDA has a number of formal and informal ways in which concerns can be raised depending on the circumstances and the level of seriousness of the issue. In most cases, concerns may be able to be addressed informally, however in some cases people with concerns may be more comfortable making a formal report and IWDA has adopted this Whistleblower Policy to help with that process.

This Policy can be read in conjunction with IWDA's other relevant Policies including Child Protection Policy and Fraud Policy.

2. SCOPE

This Policy applies to all current or former IWDA employees, staff, volunteers, consultants, officers, board directors, associates, suppliers to IWDA and other people acting on behalf of IWDA, as well as any spouse, relative, dependent or employee of any of them.

3. OUR POLICY

Where any person acting as a Whistleblower has reasonable grounds to suspect that IWDA or any persons within the scope of this Policy have engaged in any Reportable Conduct, IWDA encourages them to report their concerns in accordance with this policy.

A person acting as a Whistleblower shall not suffer any sanctions from IWDA on account of their actions in this regard provided that their actions:

- are based on reasonable grounds, and
- Conform to the designated procedures outlined below.

3.1. What is Reportable Conduct?

"*Reportable Conduct*" means misconduct or an improper state of affairs or circumstances. It includes:

- fraud;
- theft, misappropriation of funds;
- breach of any law or legal or regulatory non-compliance;
- breach of the IWDA Code of Conduct or other IWDA policy;
- official misconduct;
- maladministration;
- harassment or unlawful discrimination;
- conflict of interest and misrepresentation of power and authority;
- corruption and/or bribery;
- misappropriation of classified documents;
- practices endangering the health or safety of staff, volunteers or the general public;
- child protection compliance breaches; or
- action or inaction that could lead to financial loss for IWDA or damage to its reputation
- practices endangering the environment

Reportable Conduct does not include personal and/or work-related grievances, such as interpersonal conflicts, or decisions relating to terms of employment, transfer, promotion, or disciplinary, suspension or termination decisions. Such matters may be addressed under IWDA's Grievance and Conflict Resolution Policy, Complaints Policy, and/or IWDA's Anti-Discrimination, Bullying and Harassment Policy

3.2. Who can a report be made to?

1. An informal disclosure

For many issues, people are comfortable discussing their concerns informally with their manager or another trusted person within IWDA, and IWDA promotes to a culture where concerns can be discussed openly and transparently. Accordingly, IWDA encourages people with a concern to raise their concerns informally with their manager or another trusted person within IWDA.

IWDA's Complaints Policy contain further details on how you may raise concerns outside of this Policy

2. A whistleblowing report under this policy

A formal whistleblowing report can be made under the Whistleblower Policy to the following people, depending on the circumstances:

- their supervisor within IWDA;
- the IWDA CEO, member of the IWDA Leadership team or Board Co-Chair;
- the IWDA auditor or the Australian Securities and Investments Commission if appropriate.

IWDA's Whistleblower Procedure sets out further details on how to make such a report.

3. Personal work-related grievances

Personal work-related grievance reporting procedures are addressed Grievance and Conflict Resolution Policy.

4. Child protection disclosures

In line with IWDA's rights-based approach to international development practice, IWDA is committed to ensuring the safety and wellbeing of all children. Child protection disclosures can be made as directed under the Child Protection Policy and Procedure.

3.3. What is the process for reporting and investigations under this whistleblowing policy?

The process for making a whistleblowing report is set out in the Whistleblower Procedure. Following receipt, IWDA will undertake a prompt impartial and appropriate investigation as set out in the Whistleblower Procedure, to determine what action, if any, should be taken in the circumstances. Any such investigation shall observe the rules of natural justice and the provisions of procedural fairness.

Annually, IWDA Management will share data related to any disclosures with the Board of Directors

All notifications under the Whistleblowers Policy or Australian law will be made to relevant stakeholders as listed in the Whistleblowers Procedure.

Nothing in this policy impacts a person's right to seek independent legal advice or to take valid legal action at any time.

3.4. What are the protections for reporting?

Where the investigation has found that the person making the allegation acted in good faith on reasonable grounds, the CEO shall designate an officer to be responsible for ensuring that the person suffers no employment-related disadvantage on account of their actions in this matter and to provide additional support for the person where necessary.

Confidentiality and Anonymity

IWDA will make all reasonable endeavours to keep the identity of the person making the disclosure confidential unless that disclosure is authorised by the disclosing person, required by this policy or the law or necessary to prevent a serious threat to a person's health or safety.

When making a disclosure, the person may do so anonymously. People are encouraged to share their identity when making a disclosure, as it will make it easier for IWDA to address the disclosure, but they are not required to do so. If they do not share their identity, IWDA will assess the disclosure in the same way as if they had revealed their identity. However, there may be some practical limitations in conducting the investigation.

Detrimental Conduct Prohibited

IWDA is committed to protecting and respecting the rights of any person raising a matter under this Policy and to providing support from reprisal or disadvantage because of making that report.

IWDA strictly prohibits all forms of Detrimental Conduct against any individual making a disclosure under this policy as well as any people who are involved in an investigation of such a disclosure and will take all reasonable steps to protect them from such Detrimental Conduct.

"Detrimental Conduct" means any actual or threatened conduct that could cause a detriment to the Whistleblower as a result of making the disclosure, including termination of employment; harassment, bullying or intimidation; personal or financial disadvantage unlawful discrimination; harm or injury, including psychological harm; damage to reputation; or any other conduct that constitutes retaliation.

Any person involved in Detrimental Conduct may be subject to disciplinary action (including but not limited to termination of employment or engagement). In some circumstances, this may also be a criminal offence punishable by imprisonment. IWDA may refer any person that has engaged in detrimental conduct to law enforcement authorities for further investigation.

Any person making allegations frivolously, maliciously or for personal gain, may also be subject to disciplinary action (including but not limited to termination of employment or engagement) and IWDA may refer any such person to law enforcement authorities for further investigation.

3.5. What are the protections for the accused?

Unless and until the allegation is proven, the person accused is entitled to a presumption of innocence and to be treated accordingly.

IWDA will make all reasonable endeavours to keep the identity of the accused confidential unless that disclosure is authorised by the accused, required by this policy or the law necessary to prevent a serious threat to a person's health or safety.

4. IMPLEMENTATION

The Chief Executive Officer, in conjunction with the IWDA Leadership team and People and Culture, is responsible for the administration, interpretation, and application of this policy.

IWDA has established a Whistleblower Committee comprising the Chief Executive Officer and the Director, Business Transformation. The Director of Business Transformation acts as the nominated WPO (Whistleblower Protection Officer).

A copy of this policy shall be placed on IWDA's shared drive and website.

5. REVIEW AND AMENDMENT

This policy will be reviewed every 3 years to ensure it remains compliant with law, relevant and effective. This policy may be amended by the Board.

6. REFERENCES/RELATED DOCUMENTS

Whistleblowing Procedure
IWDA Code of Conduct
Fraud Policy
Child protection Policy
Grievance and Conflict Resolution Policy
Anti-Discrimination, Bullying and Harassment Policy
Corporations Act 2001, Part 9.4AAA